Linda McCulloch, Superintendent Office of Public Instruction Division of Special Education PO Box 202501 Helena, MT 59620-2501

## INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006

Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)

Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006

Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0796 Colstrip Elem 44 Rosebud

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2007 by this amount: \$70

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

#### APPLICANT TOTALS

### STATE AND LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	115	583,493	154,965	152,186	
2006	109	553,464	156,698	151,302	0
2007			157,194	151,442	70

<sup>\*</sup>Allowable reduction is based on50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006

-30,029

Is the Expenditure Difference greater than or equal to zero? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

NO

## 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

 Per-student amount for FY 2005----- 5,074

 Per-student amount for FY 2006----- 5,078

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

YES

Linda McCulloch, Superintendent Office of Public Instruction Division of Special Education PO Box 202501 Helena, MT 59620-2501

## INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006

Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)

Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006

Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0796 Colstrip Elem 44 Rosebud

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2007 by this amount: \$70

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

#### **APPLICANT TOTALS**

### **LOCAL FUNDS**

	Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2005		115	583,493	251,376	332,118	
2006		109	553,464	257,455	296,010	0
2007						70

<sup>\*</sup>Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006

-36,108

Is the Expenditure Difference greater than or equal to zero? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

## 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

Linda McCulloch Superintendent Office of Public Instruction Division of Special Education PO Box 202501 Helena, MT 59620

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA) Expenditures For Special Education by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Colstrip Elem 0796		
PRC Fund Program Function Object	2005 Value	2006 Value
Colstrip Elem 0796		
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	159569.00	155849.43
2XX Personal Services - Employee Benefits	30326.18	28082.75
5XX Other Purchased Services	969.19	1265.03
21XX Support Services - Students		
1XX Personal Services - Salaries	91656.60	96397.92
2XX Personal Services - Employee Benefits	15601.30	10442.69
8XX Other Expenditures	299.40	349.40
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	5941.44	5921.83
2XX Personal Services - Employee Benefits	1083.94	790.05
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	24761.89	25182.21
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	13183.40	14286.90
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1600.92	768.90
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1082.11	674.41
District/Coop Totals	346,075.37	340,011.52
Colstrip H S 0797		
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	124765.82	110258.54
2XX Personal Services - Employee Benefits	26745.86	24615.23
5XX Other Purchased Services	1632.73	1217.98
21XX Support Services - Students		
1XX Personal Services - Salaries	41078.91	44928.71
2XX Personal Services - Employee Benefits	7072.66	7445.90
3XX Purchased Professional and Technical Services	581.25	.00
6XX Supplies and Materials	9.75	.00
8XX Other Expenditures	289.60	239.60
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		

Linda McCulloch Superintendent Office of Public Instruction Division of Special Education PO Box 202501 Helena, MT 59620

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA) Expenditures For Special Education by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Colstrip Elem 0796					
PRC Fund Program Function Object	2005 Value	2006 Value			
Colstrip H S 0797					
10 Transportation Fund					
280 Special Education - Local and State					
27XX Student Transportation Services					
1XX Personal Services - Salaries	5506.58	.00			
2XX Personal Services - Employee Benefits	2507.11	.00			
14 Retirement Fund					
280 Special Education - Local and State					
1XXX Instruction					
2XX Personal Services - Employee Benefits	19446.63	17443.40			
21XX Support Services - Students					
2XX Personal Services - Employee Benefits	6004.32	6534.46			
24XX Support Services - School Administration					
2XX Personal Services - Employee Benefits	1067.30	769.08			
27XX Student Transportation Services					
2XX Personal Services - Employee Benefits	709.37	.00			
District/Coop Totals	237,417.89	213,452.90			
Prime Applicant Totals	583,493.26	553,464.42			